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Marc V. Richards

Name of Applicant, assignee or Registered Representative

Signature

Umat 8/B 10-15-03 L.E.

Our Case No. 10106/4

Examiner: Dinh X. Nguyen

Art Unit: 3626

## IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Forrest N. Krutter et al.

Serial No.: 09/524,189

Filing Date: March 13, 2000

For:

METHOD OF REINSURING AN

INSOLVENT INSURANCE OR REINSURANCE COMPANY'S

LIABILITIES

SECOND AMENDMENT

Commissioner for Patents Washington, D.C. 20231

Dear Sir:

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GROUP 3600

In response to the Office Action mailed April 9, 2003, Applicants respectfully request reconsideration in view of the following remarks. This Response is being submitted with a Petition for Extension of Time with payment of the appropriate extension fee.